Amendments to the Title

Please **amend** the Title to read:

--METHOD AND DEVICE FOR TRANSCODING N-BIT WORDS INTO M-BIT WORDS WITH M [<] SMALLER N --

Amendments to the Specification

Please **add** the following paragraph at page 1, line 3:

-- This application claims the benefit, under 35 U.S.C. § 365 of International Application PCT/EP2004/053447, filed December 14, 2004, which was published in accordance with PCT Article 21(2) on July 14, 2005 in English and which claims the benefit of European patent application No. 03293224.6 filed December 18, 2003 and European patent application No. 04100811.1 filed March 1, 2004.--